Exhibit B

Schedule of Claims to Be Disallowed via Notice of Presentment

Two Hundred and First Omnibus Objection Exhibit B - Schedule of No Liability Bond Claims to be Disallowed via Notice of Presentment

| | NAME | DATE FILED | CASE NUMBER | DEBTOR | CLAIM# | ASSERTED CLAIM AMOUNT |
|---|--|------------|---------------------|---------------------------|--------|--------------------------|
| 1 | DENNIS R. ROMAN RETIREMENT PLAN REPRESENTED BY UBS TRUST COMPANY OF PR UBS TRUST COMPANY OF PR 250 MUNOZ RIVERA AVENUE, 10TH FLOOR SAN JUAN, PR 00918 | 6/12/2018 | | monwealth of Puerto Rico | 26492 | \$ 25,000.00* |
| | Reason: Claim purports to assert liability based on an alleged ownership of COFINA Bonds, and thus seeks recovery for amounts for which the Commonwealth is not liable because the claim compromised and settled pursuant to the Settlement Order, and (2) released and discharged in accordance with the Plan and Amended Confirmation Order. | | | | | |
| 2 | FERNANDEZ TORRES, VIVIEN E. A-9 VIA HORIZONTE, LA VISTA SAN JUAN, PR 00924-4461 | 4/9/2018 | 17 BK 03283-LTS Com | nmonwealth of Puerto Rico | 6917 | \$ 75,000.00 |
| | Reason: Claim purports to assert liability based on an alleged ownership of COFINA Bonds, and thus seeks recovery for amounts for which the Commonwealth is not liable because the claims were (1) compromised and settled pursuant to the Settlement Order, and (2) released and discharged in accordance with the Plan and Amended Confirmation Order. | | | | | |
| 3 | PEDRO LARACUENTE VAZQUEZ & PROVIDENCIA RIVERA PAGAN PEDRO LARACUENTE VAZQUEZ PO BOX 548 MAYAGUEZ, PR 00681-0548 | 4/26/2018 | 17 BK 03283-LTS Com | monwealth of Puerto Rico | 9313 | \$ 276,804.00 |
| | Reason: Claim purports to assert liability based on an alleged ownership of COFINA Bonds, and thus seeks recovery for amounts for which the Commonwealth is not liable because the claims were (compromised and settled pursuant to the Settlement Order, and (2) released and discharged in accordance with the Plan and Amended Confirmation Order. | | | | | |
| 4 | SILVER POINT CAPITAL FUND, L.P. CREDIT ADMIN TWO GREEENWICH PLAZA, 1ST FLOOR GREENWICH, CT 06830 | 6/28/2018 | 17 BK 03283-LTS Com | monwealth of Puerto Rico | 115039 | Undetermined* |
| | Reason: Claim purports to assert liability based on an alleged ownership of COFINA Bonds, and thus seeks recovery for amounts for which the Commonwealth is not liable because compromised and settled pursuant to the Settlement Order, and (2) released and discharged in accordance with the Plan and Amended Confirmation Order. | | | | | |
| 5 | VELEZ FELICIANO, CARMEN J URB SAN IGNACIO 1779 CALLE SAN DIEGO SAN JUAN, PR 00927-6811 | 3/19/2018 | 17 BK 03283-LTS Com | nmonwealth of Puerto Rico | 3336 | \$ 251,300.00 |
| | Reason: Claim purports to assert liability based on an alleged ownership of COFINA Bonds, and thus seeks recovery for amounts for which the Commonwealth is not liable because the claims were compromised and settled pursuant to the Settlement Order, and (2) released and discharged in accordance with the Plan and Amended Confirmation Order. | | | | | |
| 6 | WINDERMERE IRELAND FUND PLC C/O ARISTEIA CAPITAL, L.L.C. 1 GREENWICH PLAZA GREENWICH, CT 06830 | 5/25/2018 | 17 BK 03283-LTS Com | monwealth of Puerto Rico | 36802 | Undetermined* |
| | Reason: Claim purports to assert liability based on an alleged ownership of COFINA Bonds, and thus seeks recovery for amounts for which the Commonwealth is not liable because the claims were (1) compromised and settled pursuant to the Settlement Order, and (2) released and discharged in accordance with the Plan and Amended Confirmation Order. | | | | | |
| | | | | | TOTAL | \$ 628,104.00* |

^{*} Indicates claim contains unliquidated and/or undetermined amounts